

**REMARKS/ARGUMENTS**

Examiner Nguyen is thanked for his thorough examination of the subject Patent Application. The Claims have been have been carefully reviewed, several Claims have been amended in response to the Examiner's kind comments, and all Claims are now considered to be in condition for Allowance.

The specification was amended for the following informalities:

The paragraph beginning on page 8, line 3 was amended to correct which flange (male or female) contains the holes 211 as kindly suggested by the Examiner.

Paragraphs beginning page 5, line 17; page 8, line 1; page 9, line 1 were amended to correct spelling and usage of the wrong word.

Objections to claims 1, 2 and 3 with regard to the words "indentation" and "inserted" could not be found including documents on the USPTO Public PAIR access site.

Objection to claim 3 regarding typographical error on page 6, line 1: The typographical error was not found in either the original document or the document available on the Public PAIR access site. There are convex protrusions on both the female interlock component and the male interlock component. The claims, including claim 3 have been amended to remove confusion with respect to the term extension, flange and male and female portions of the side edges. In doing such there is

only one “flange extension”, which is connected to the female interlock component that is formed on two adjacent edges of the panel and the other two edges have a male interlock component as defined and stated in the body of the specification. It is hoped that this will eliminate any confusion the Examiner may have with respect to Claim 3.

Objection to claims 3 and 7: The word “it’s” was changed to “its”

Objection to claims 4, 5, 6, 9, and 10: The preamble of the dependent claims 4, 5, 6, 9, and 10 were amended to be consistent with the independent claims 1, 2, 3, 7, and 8.

Objection to claims 4-6 and 9-12: Claims 4-6 and 9-12 were amended to change “the said” to “said”.

Objection to claim 8: The word “tin” to which the Examiner objected was deleted.

Objection to claim 11: the term “said sheetrock” was amended to read “a sheetrock material”.

Objection to claim 13: A “Response to Notice Of Non-Compliant Amendment” dated September 19, 2005 removed the underlying from claim 13 and designated the claim as (New).

Reconsideration of the rejection of Claims 4-6 and 9-10 under 35 U.S.C. 112, second paragraph as being indefinite for failing to particularly point out and distinctly claim the subject matter which the applicant regards as the invention, is requested, in light of the following.

Claims 4-6 and 9-10 were amended to replace the phrase "may be" with "is".

Reconsideration of the rejection of Claims 1-2, 4-5 and 7-10 under 35 U.S.C. 102(b) as being anticipated by Bullen (U.S. Patent No. 5,438,810), is requested, in light of the following.

Claims 1-2, 4-5 and 7-10 have been amended to clarify and separate the claimed invention from Bullen. Bullen is a roofing panel and as such Bullen only has a tongue and a slot on opposite edges of the roofing panel. There are no tongues, slots or other connective elements on the remaining two edges. The roofing panel of Bullen is also arranged to take into consideration the pitch of the roof. The claimed invention is a flat arrangement connecting to the ceiling sheetrock in a flat orientation with respect to the floor of a room. In the claimed invention each ceiling panel is connected by male and female interlock units to four other ceiling panels. In Bullen the roofing panels are connected to two other panels by a tongue and slot. Bullen not the same as the claimed invention nor does Bullen anticipate the claimed invention.

In the claimed invention two adjacent sides of the ceiling panel are populated with a female interlock component. The remaining two sides of the ceiling panel are populated with a male interlock component. Thus all four sides of the ceiling panel are populated with interlock components. Bullen only populates one edge of the roofing panel with a tongue and a second and opposite edge with a slot for receiving the tongue. When the ceiling panel of the claimed invention is installed, the female interlock components on two adjacent edges of a ceiling panel are connected to a male interlock component of two separate ceiling panels forming a matrix or grid of ceiling panels. Bullen populates a roof with rows of roofing panels, where a first row of roofing panels connect to a second row of roofing panels, which is further connected to a third row of roofing panels through the slot and tongue arrangement of the roofing panels. There is no slot and tongue connection between roofing panels in a row. Whereas, in the claimed invention both rows and columns of the ceiling panel are connected by the male and female component parts.

Bullen does not have a “concave female indentation” (renamed in the claims of this office action to a “female interlock component”) that has a smooth surface facing a surface with one or more protrusions. With respect to the examiner’s reference to the “female concave indentation 3” in FIG. 1 of Bullen, there are no protrusions on any adjoining surfaces referenced as “3” on FIG. 1 and further there are no mating convex male portion with or without protrusions that connects with the female concave indentation 3 of Bullen. There is little similarity between Bullen and the claimed invention except both are panels connected in a different fashion to different surfaces, Bullen for a roof and the claimed invention for a ceiling.

The claimed invention and Bullen are for two different purposes and designed differently to accommodate two different structures (claimed invention – a ceiling; Bullen –a roof) with two different requirements and characteristics. Bullen is not the same as the claimed invention and does not anticipate the claimed invention.

Reconsideration of the rejection of Claims 11-13 under 35 U.S.C. 103(a) as being unpatentable over Bullen (U.S. Patent No. 5,438,810), is requested, in light of the following.

The claimed invention explicitly states that the ceiling panels are connected to sheetrock material by sheetrock screws, and sheet rock is not a roofing material. It should be obvious to the Examiner that the sheetrock is forming a ceiling to a room and any use of the roofing panels to replace the ceiling panels of the claimed invention would be obscured by the sheetrock and the ceiling panels. A problem of installing ceiling panels is one of gravity. When installing a roofing panel one does not have to hold the roofing panel from falling to the ground due to gravity while fastening the panel in place. In the claimed invention the sheetrock screws keep the ceiling panels in place and prevent them from falling to the ground during assembly and after the ceiling panels are installed. Interlocking a second panel with a first panel using interlocking components on the edge of the panels, frees both of the hands of the installer so that the installer can use both hands to attach the second panel to the sheetrock with sheetrock screws. In Bullen underlying roof structure prevents the roofing panel from

falling to the ground, and therefore, the installer does not have to interlock roofing panels in a row to allow the installation of screws to hold the panels in place.

Reconsideration of the rejection of Claims 3 and 6 under 35 U.S.C. 103(a) as being unpatentable over Bullen (U.S. Patent No. 5,438,810) in view of Tamura (US 5,553,434), is requested, in light of the following.

Claims 3 and 6 have been amended to clarify and separate the claimed invention from Bullen. Bullen does not teach the claimed invention. Bullen is a roofing panel that uses only two edges that have interconnecting features. In like manner, Tamura also has only two edges that have interconnecting features. The interlocking features hold only rows of roofing panels together and to the roof. The claimed invention has interlocking features that holds rows and columns of ceiling panels together and equally important, holds a ceiling panel in position while the installer attaches the ceiling the sheetrock ceiling.

We have reviewed the related art references made of record and not relied upon and agree with the Examiner that none of these suggest the present detailed claimed invention.

All Claims are now considered to be in condition for allowance.

Allowance of all Claims is Requested.

It is requested that should Examiner Nguyen not find that the Claims are now allowable, that he call the undersigned at (845) 452-5863 to overcome any problems preventing allowance.

Respectfully submitted,

  
Stephen B. Ackerman,

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